



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WILSON MUNICIPAL WATER UTILITY

Principal Office: 440 MAIN STREET
WILSON, WI 54027-3939

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WILSON MUNICIPAL WATER UTILITY**Utility Address:** 440 MAIN STREET
WILSON, WI 54027-3939**When was utility organized?** 12/31/1980**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES E. WINOSKE**Title:** VILLAGE CLERK**Office Address:** VILLAGE OF WILSON MUNICIPAL WATER UTILITY
440 MAIN STREET
WILSON, WI 54027-3939**Telephone:** (715) 772 - 4761**Fax Number:** (715) 772 - 4402**E-mail Address:** N/A

Individual or firm, if other than utility employee, preparing this report:

Name: ROBERT T. GANSCHOW**Title:** MANAGER**Office Address:** WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: JOANNE SHOWALTER**Title:** PRESIDENT**Office Address:**
440 MAIN STREET
WILSON, WI 54027-3939**Telephone:** (715) 772 - 3141**Fax Number:** (715) 772 - 4402**E-mail Address:** N/A

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/21/1997**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 1996

Names and titles of utility management including manager or superintendent:

Name: STEVE NIELSEN**Title:** UTILITY SUPERINTENDENT**Office Address:**

440 MAIN STREET

WILSON, WI 54027-3939

Telephone: (715) 772 - 4402**Fax Number:** (715) 772 - 4402**E-mail Address:** N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

RANDY KARNES, TRUSTEE

JOANNE SHOWALTER, PRESIDENT

MIKE SNYDER, TRUSTEE

JAMES WINOSKE, CLERK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,723	19,236	1
Operating Expenses:			
Operation and Maintenance Expense (401)	6,388	6,185	2
Depreciation Expense (403)	8,139	8,126	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,133	5,118	5
Total Operating Expenses	19,660	19,429	
Net Operating Income	63	(193)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63	(193)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,363	1,484	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,363	1,484	
Total Income	1,426	1,291	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,426	1,291	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,725	3,850	13
Amortization of Debt Discount and Expense (428)	17	17	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	3,742	3,867	
Net Income	(2,316)	(2,576)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(159,040)	(154,538)	19
Balance Transferred from Income (433)	(2,316)	(2,576)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	1,782	1,926	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(163,138)	(159,040)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING CASH	220	4
INTEREST ON SPECIAL REDEMPTION FUND	229	5
INTEREST ON DEPRECIATION FUND	914	6
Total (Acct. 419):	1,363	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	1,782	12
Total (Acct. 436)--Debit:	1,782	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	19,723	0	0	0	19,723	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	19,723	0	0	0	19,723	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	417,818	416,262	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	177,267	169,490	2
Net Utility Plant	240,551	246,772	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	29,751	27,969	7
Total Other Property and Investments	29,751	27,969	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,250	11,893	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,247	2,339	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,720	1,531	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	550	607	17
Total Current and Accrued Assets	15,767	16,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	628	645	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	628	645	
Total Assets and Other Debits	286,697	291,756	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	24,898	24,898	21
Appropriated Earned Surplus (215)	29,751	27,969	22
Unappropriated Earned Surplus (216)	(163,138)	(159,040)	23
Total Proprietary Capital	(108,489)	(106,173)	
LONG-TERM DEBT			
Bonds (221)	73,000	76,000	24
Advances from Municipality (223)	40,822	40,822	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	113,822	116,822	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	243	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	0	243	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	281,364	280,864	38
Total Liabilities and Other Credits	286,697	291,756	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	417,818	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	417,818	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	177,267	0	0	0	9
Total Accumulated Provision	177,267	0	0	0	
Net Utility Plant	240,551	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	169,490				169,490	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,139				8,139	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	82				82	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	8,221	0	0	0	8,221	13
Debits during year						14
Book cost of plant retired	444				444	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	444	0	0	0	444	19
Balance End of Year	177,267	0	0	0	177,267	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	0	0	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	0	0	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
FHA MORTGAGE NOTE PAYABLE	17	428	628	1
Total			628	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	24,898	1
Changes during year (explain):		
NONE	0	2
Balance end of year	24,898	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FHA MORTGAGE REVENUE BONDS	07/17/1980	07/17/2020	5.00%	73,000	1
Total Bonds (Account 221):				73,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DETERMINED BY PSC AUDIT	12/31/1980	12/31/2050	0.00%	40,822	1
Total for Account 223				40,822	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,133	2
Charged electric department expense	0	3
Charged sewer department expense	30	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	5,163	
Taxes paid during year:		
County, state and local taxes	5,000	6
Social Security taxes	145	7
PSC Remainder Assessment	18	8
Other (explain):		
NONE	0	9
Total payments and other debits	5,163	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA MORTGAGE REVENUE BONDS	0	3,725	3,725	0	1
Subtotal	0	3,725	3,725	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	3,725	3,725	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	280,864	0	0	0	0	280,864	1
Add credits during year:							
For Services	500	0	0	0	0	500	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	281,364	0	0	0	0	281,364	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION FUND	6,600	3
DEPRECIATION FUND	23,151	4
Total (Acct. 125):	29,751	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,247	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	2,247	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY METER CHARGE	1,656	13
DELINQUENT UTILITIES PLACED ON TAX ROLL	64	14
Total (Acct. 145):	1,720	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	417,040	0	0	0	417,040	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	173,378	0	0	0	173,378	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	281,114	0	0	0	281,114	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	(37,452)	0	0	0	(37,452)	
Net Operating Income	63	0	0	0	63	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	24,898	1
Appropriated Earned Surplus	28,860	2
Unappropriated Earned Surplus	(161,089)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(107,331)	
Net Income		
Net Income	(2,316)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

The amount in a/c #436 is for the increase in reserved cash for the depreciation fund and the special redemption fund.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The municipality chooses not to charge interest on the amount advanced to the water utility.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 8/15/03:

The response consisted of a copy of Cz-1 which indicates that the charge for a water service is actual cost. \$500 was contributed to a/c 271, but \$613 was reported in a/c 345. However, I won't write again. ele

July 21, 2003

Mr. James E. Winoske, Village Clerk
Village of Wilson Municipal Water Utility
440 Main Street
Wilson, WI 54027-3939

2002 Analytical Review DWCCA-6545-ELE

Dear Mr. Winoske:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

A ¾-inch service is reported added on Page W-16 and a footnote to the schedule indicates that the utility funded the service addition. However, \$500 is reported on Page F-17 as a services contribution. Who contributed this \$500 and for what was it contributed?

In the 2001 review, it was discovered the utility was charging \$500 for a water lateral installation. The utility's rate tariff, Cz-1, authorizes a \$300 charge for a 1-inch and smaller service installation and actual cost for larger than 1-inch. When contacted by the utility's report preparer, Mr. Robert Ganschow, we requested him to inform the utility it cannot charge \$500 for a water lateral installation. He informed us he would do so. The utility can request the Commission to change their water lateral installation charge and a hearing is not necessary to do so.

If the \$500 reported in Account 271 on Page F-17 is for the ¾-inch service reported on Page W-16 and was contributed by a customer, \$200 must be refunded to that customer. In addition, the utility cannot charge \$500 for a water service installation until it receives an authorized tariff from the Commission to do so. Please contact the Commission at your earliest convenience to request this change.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768.

FINANCIAL SECTION FOOTNOTES

Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\6545
Wilson.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	19,009	1
Total Sales of Water	19,009	
Other Operating Revenues		
Forfeited Discounts (470)	56	2
Other Water Revenues (474)	658	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	714	
Total Operating Revenues	19,723	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	2,834	5
General Operating Expenses (680-690)	3,554	6
Total Operation and Maintenance Expenses	6,388	
Other Operating Expenses		
Depreciation Expense (403)	8,139	7
Amortization Expense (404)	0	8
Taxes (408)	5,133	9
Total Other Operating Expenses	13,272	
Total Operating Expenses	19,660	
NET OPERATING INCOME	63	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	53	2,081	8,142	4
Commercial	7	209	962	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	60	2,290	9,104	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		9,617	8
Other Sales to Public Authorities (464)	2	70	288	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	63	2,360	19,009	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	9,617	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	9,617	
Forfeited Discounts (470):		
Customer late payment charges	56	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	56	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	90	7
Other (specify):		
WELL PERMITS	150	8
MISCELLANEOUS	117	9
INSURANCE RECOVERY	301	10
Total Other Water Revenues (474)	658	
Amortization of Construction Grants (475):		
NONE	0	11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	1,000	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	940	3
Chemicals (630)	47	4
Supplies and Expenses (640)	224	5
Repairs of Water Plant (650)	623	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	2,834	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	500	8
Office Supplies and Expenses (681)	298	9
Outside Services Employed (682)	2,194	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	562	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	3,554	
Total Operation and Maintenance Expenses	6,388	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		30	2
Net property tax equivalent		4,970	
Social Security		145	3
PSC Remainder Assessment		18	4
Other (specify): NONE		0	5
Total tax expense		5,133	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.301037				3
County tax rate	mills		5.859640				4
Local tax rate	mills		4.146517				5
School tax rate	mills		16.302670				6
Voc. school tax rate	mills		2.715428				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.325292				10
Less: state credit	mills		1.867516				11
Net tax rate	mills		27.457776				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.146517				14
Combined School Tax Rate	mills		19.018098				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.164615				17
Total Tax Rate	mills		29.325292				18
Ratio of Local and School Tax to Total	dec.		0.789919				19
Total tax net of state credit	mills		27.457776				20
Net Local and School Tax Rate	mills		21.689428				21
Utility Plant, Jan. 1	\$	416,262	416,262				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	416,262	416,262				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	416,262	416,262				26
Assessment Ratio	dec.		0.664370				27
Assessed Value	\$	276,552	276,552				28
Net Local & School Rate	mills		21.689428				29
Tax Equiv. Computed for Current Year	\$	5,998	5,998				30
Tax Equivalent per 1994 PSC Report	\$	10,968					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,000					32
Tax equiv. for current year (see note 6)	\$	5,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	800	0	4
Structures and Improvements (311)	37,000	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	31,382	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	69,182	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	24,986	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	24,986	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	800	4
Structures and Improvements (311)	0	0	37,000	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	31,382	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	69,182	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	24,986	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	24,986	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,000	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	100,559	0	26
Transmission and Distribution Mains (343)	180,125	0	27
Fire Mains (344)	0	0	28
Services (345)	20,389	613	29
Meters (346)	4,231	1,387	30
Hydrants (348)	13,037	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	319,341	2,000	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	796	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	1,957	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	2,753	0	
Total utility plant in service directly assignable	416,262	2,000	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	416,262	2,000	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	100,559	26
Transmission and Distribution Mains (343)	0	0	180,125	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	21,002	29
Meters (346)	444	0	5,174	30
Hydrants (348)	0	0	13,037	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	444	0	320,897	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	796	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	1,957	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	2,753	
Total utility plant in service directly assignable	444	0	417,818	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	444	0	417,818	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	230	230	1
February	0	0	189	189	2
March	0	0	218	218	3
April	0	0	237	237	4
May	0	0	223	223	5
June	0	0	337	337	6
July	0	0	374	374	7
August	0	0	351	351	8
September	0	0	238	238	9
October	0	0	324	324	10
November	0	0	217	217	11
December	0	0	224	224	12
Total annual pumpage	0	0	3,162	3,162	
Less: Water sold				2,360	13
Volume pumped but not sold				802	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				405	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				405	19
Volume pumped but unaccounted for				397	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				94	23
Date of maximum: 6/11/2002					24
Cause of maximum:					25
Flushed water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/15/2002					27
Total KWH used for pumping for the year				11,406	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DRILLED WELL	NUMBER 1	235	16	13,800	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NUMBER 1			1
Location	DRILLED WELL			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	PEERLESS PUMP			5
Year Installed	1980			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	1980			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1980		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	135		10
Total capacity in gallons (actual)	60,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	200	0	0	0	200
M	D	6.000	6,300	0	0	0	6,300
M	D	8.000	4,210	0	0	0	4,210
Total Within Municipality			10,710	0	0	0	10,710
Total Utility			10,710	0	0	0	10,710

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	62	1	0	0	63	1	1
M	1.000	1	0	0	0	1	0	2
Total Utility		63	1	0	0	64	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	73	25	8	0	90	7	1
1.000	1	0	0	0	1	0	2
Total:	74	25	8	0	91	7	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	54	6	0	2	0	28	90	1
1.000	0	1	0	0	0	0	1	2
Total:	54	7	0	2	0	28	91	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	15	0	0	0	15	2
Total Fire Hydrants	15	0	0	0	15	
Flushing Hydrants						
	2	0	0	0	2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	17
Number of distribution system valves end of year:	17
Number of distribution valves operated during year:	3

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The municipality has chosen to only charge the water utility \$5,000 annually for property taxes.

Water Services (Page W-16)

Water service added during the year was paid for out of operating cash of the utility.

Hydrants and Distribution System Valves (Page W-18)

Once again this year we will remind the utility superintendent to operate at least 50% of the distribution valves.
